Received: 06/18/2003

Wanted: Soon

### 2003 DRAFTING REQUEST

Received By: jkreye

Identical to LRB:

#### **Assembly Amendment (AA-SB44)**

For: David Cullen (608) 267-9836  This file may be shown to any legislator: NO  May Contact:  Subject: Tax - property					By/Representing: rich  Drafter: jkreye  Addl. Drafters:  Extra Copies:											
									Submit	via email: YES	} ·					
									Request	er's email:	Rep.Culle	n@legis.sta	te.wi.us			
									Carbon	copy (CC:) to:	joseph.kre	ye@legis.st	ate.wi.us			
Pre Top	pic:			` `												
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06/19/2003 03:39:38 PM Page 2

FE Sent For:

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For: <b>David Cullen</b> (608) 267-9836	By/Representing: rich  Drafter: jkreye							
This file may be shown to any legislator: NO								
May Contact:	Addl. Drafters:							
Subject: Tax - property Tax - sales	Extra Copies:							
Submit via email: YES								
Requester's email: Rep.Cullen@legis.state.wi.us								
Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us								
Pre Topic:								
No specific pre topic given								
Topic:								
Luxury boxes								
Instructions:								
See Attached								
Drafting History:								
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# STATE OF WISCONSIN – **LEGISLATIVE REFERENCE BUREAU** – LEGAL SECTION (608–266–3561)

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**BUDGET AMENDMENT** 

[Not for compile]

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See form AMENDMENTS — COMPONENTS & ITEMS.

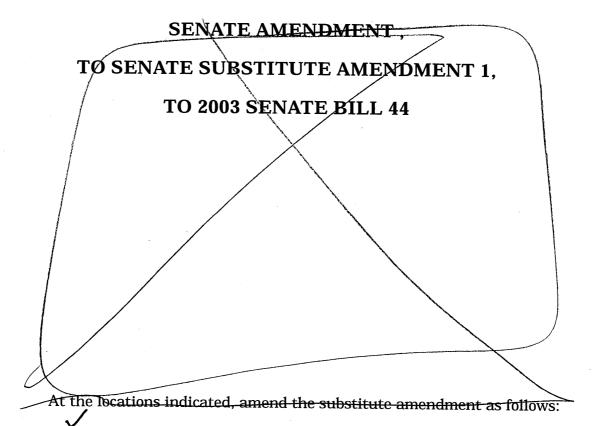
#### ASSEMBLY AMENDMENT TO 2003 SENATE BILL 44

At the locations indicated, amend the bill, as shown by senate substitute amendment 1, as follows:

#. Page . .  $\setminus \dots$ , line  $\dots$ #. Page .... line #. Page . . . . , ine . . . : #. Page. . , line . . . : #.  $\not P$ age  $\dots$ , line . Page ...., line ....:

#### **2003 - 2004 LEGISLATURE**





1. Page 599, line 18: after that line insert:

"Section 1536bd. 70.11 (36) of the statutes is amended to read:

5

70.11 **(36)** Professional sports and entertainment home stadium, except a football stadium as defined in s. 229.821 (6); excluding luxury boxes and including but not limited to parking lots, garages, restaurants, parks, concession facilities, entertainment facilities, transportation facilities, and other functionally related or auxiliary facilities and structures; including those facilities and structures while they are being built; constructed by, leased to or primarily used by a professional athletic team that is a member of a league that includes teams that have home stadiums in other states, and the land on which that stadium and those

structures and facilities are located. Leasing or subleasing the property; regardless of the lessee, the sublessee and the use of the leasehold income; does not render the property taxable.

(b) Property consisting of or contained in a football stadium, as defined in s. 229.821 (6), and related facilities and structures, excluding luxury boxes and including those facilities and structures while they are being built or constructed, primarily used by a professional football team described in s. 229.823, and the land, including parking lots, on which that stadium and those facilities and structures are located. Related facilities and structures are limited to improvements that share common structural supports with the stadium or are physically attached to the stadium. Using the property for garages, restaurants, parks, concession facilities, entertainment facilities, transportation facilities, or other functionally related or auxiliary facilities does not render the property taxable. Leasing or subleasing the property; regardless of the lessee, the sublessee and the use of the leasehold income; does not render the property taxable.".

2. Page 692, line 20: after that line insert:

"Section 1647b. 77.51 (20) of the statutes is amended to read:

77.51 **(20)** "Tangible personal property" means all tangible personal property of every kind and description and includes electricity, natural gas, steam and water and also leased property affixed to realty if the lessor has the right to remove the property upon breach or termination of the lease agreement, unless the lessor of the property is also the lessor of the realty to which the property is affixed: and leased or rented luxury boxes in a stadium, arena, or other sports facility. "Tangible personal property" also includes coins and stamps of the United States sold or traded

as collectors' items above their face value and computer programs except custom computer programs.".

3. Page 1139, line of the that line insert:

4 "(5qd) Luxury Boxes. The treatment of section 70.11 (36) of the statutes first applies to the property tax exemption as of January 1, 2003.".

6 (END)